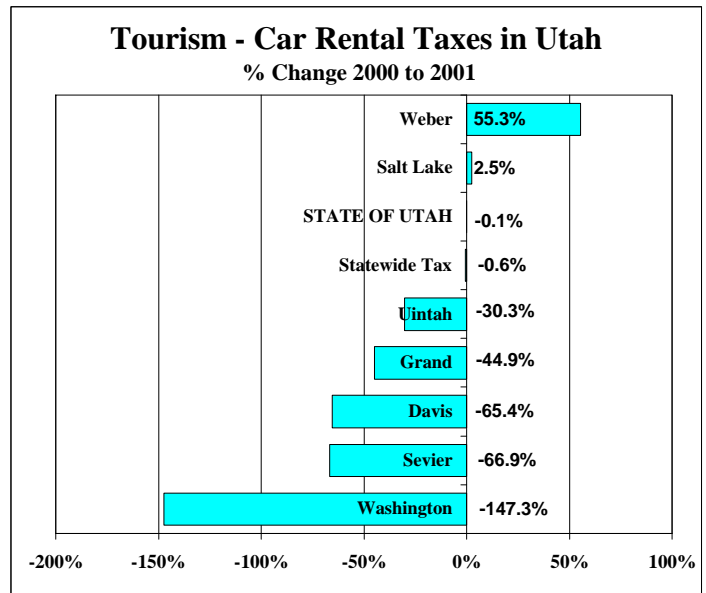


Travel & Tourism Taxes - Car Rental Tax

Rank	County	2001 Rental Tax Revenue	% of 2001 State Total
1	Salt Lake	\$9,167,843	71.1%
2	Statewide Tax	\$3,648,560	28.3%
3	Weber	\$90,083	0.7%
4	Davis	\$29,330	0.2%
5	Grand	\$13,816	0.1%
6	Uintah	\$3,133	0.0%
7	Sevier	\$1,891	0.0%
8	Morgan	\$38	0.0%
9	Washington	-\$58,390	NA



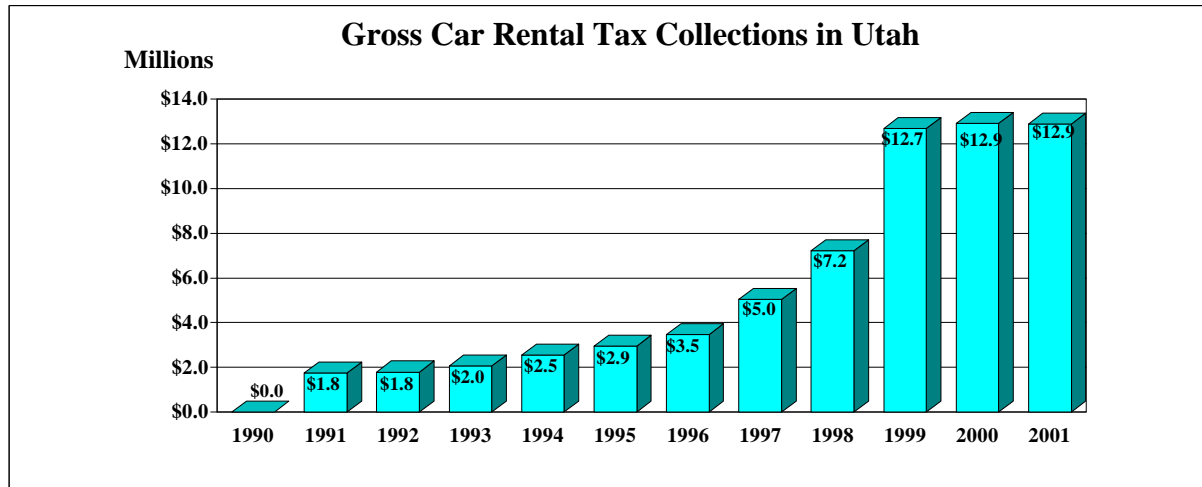
Note: The car rental tax consists of two separate taxes: the statewide motor vehicle rental tax and the car rental tax portion of the Tourism, Recreation, Cultural and Convention Facilities Tax. The table above lists "statewide tax" as the revenue from the motor vehicle rental tax while the revenue for individual counties represents the tourism tax revenue from the car rental tax imposed under the TRCC Tax in the respective counties.

Gross Car Rental Tax Collections 1996 to 2001

County	1996	1997	1998	1999	2000	2001	% Change 2000-2001
Davis	\$0	\$83,902	\$22,804	\$88,988	\$84,798	\$29,330	-65.4%
Duchesne	\$0	(\$37)	\$0	\$0	\$171	\$0	NA
Grand	\$0	\$2,861	\$17,471	\$27,104	\$25,066	\$13,816	-44.9%
Morgan	\$0	\$0	\$0	\$0	\$0	\$38	NA
Salt Lake	\$3,452,155	\$3,447,631	\$3,798,582	\$9,163,323	\$8,940,162	\$9,167,843	2.5%
Sevier	\$0	\$0	\$0	\$72	\$5,709	\$1,891	-66.9%
Uintah	(\$36,286)	\$4,532	\$7,778	\$18,954	\$4,498	\$3,133	-30.3%
Utah	\$0	(\$7,321)	\$0	\$0	\$0	\$0	NA
Washington	\$0	\$0	\$8,572	\$260,685	\$123,436	(\$58,390)	-147.3%
Weber	\$0	\$23,265	\$23,671	\$57,776	\$57,990	\$90,083	55.3%
Statewide Tax	\$0	\$1,487,019	\$3,333,131	\$3,066,383	\$3,670,234	\$3,648,560	-0.6%
State of Utah	\$3,415,869	\$5,041,852	\$7,212,009	\$12,683,285	\$12,912,064	\$12,896,304	-0.1%

Note: Numerous tax rate changes over the past three years make year-to-year comparisons difficult.

Travel & Tourism Taxes - Car Rental Tax



The car rental tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1990. Initially, the TRCC Tax allowed county legislative bodies to impose a tax of up to 3% on all short-term leases and rentals of motor vehicles, where such leases do not exceed 30 days. Three counties (Duchesne, Grand, and Uintah) impose the 3% Tourism Rental Car Tax. Beginning January 1, 1999, the county legislative body of any county could have imposed, in addition to the 3% Tourism Car Rental Tax, an additional tax of up to 4% on all short term leases of motor vehicles not exceeding 30 days, except for leases and rental of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired. Seven counties (Davis, Morgan, Rich, Salt Lake, Sevier, Washington, and Weber) impose a Tourism Rental Car Tax at 7%.

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

Although not part of the TRCC Tax, the Statewide Motor Vehicle Rental Tax does impact total rental car taxes paid. The 1997 legislature imposed a 2.5% tax on short-term leases and rentals of motor vehicles not exceeding 30 days (this tax is in addition to the tourism-rental car tax imposed in certain counties and any applicable sales taxes or airport fees).

The tax is allocated to the Transportation Corridor Preservation Revolving Loan Fund in the Transportation Fund.

--See Appendix C for specific tax code.